

**ASSEMBLY BILL**

**No. 2756**

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**Introduced by Committee on Revenue and Taxation (Bocanegra  
(Chair), Gordon, Mullin, Pan, V. Manuel Pérez, and Ting)**

March 24, 2014

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An act to amend and renumber Section 674 of, and to add Article 8.5 (commencing with Section 674) to Chapter 3 of Part 2 of Division 1 of, the Revenue and Taxation Code, relating to property taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2756, as introduced, Committee on Revenue and Taxation. Assessment analysts: certification.

Existing law provides the annual assessment and collection of property taxes by each county, and provides for the state administration of the property tax by the State Board of Equalization.

The California Constitution generally limits ad valorem taxes on real property to 1% of the full cash value of that property. For purposes of this limitation, "full cash value" is defined as the assessor's valuation of real property as shown on the 1975–76 tax bill under "full cash value" or, thereafter, the appraised value of that real property when purchased, newly constructed, or a change in ownership has occurred.

Existing property tax law requires a transferee of real property or a manufactured home that is locally assessed to file a change in ownership statement with the assessor of the county in which the property or manufactured home is located, and also requires a corporation, partnership, limited liability company, or other legal entity to file a change in ownership statement with the board.

Existing property tax law also includes various property tax exemptions as authorized or established by the California Constitution.

This bill would prohibit a person from making decisions with regard to change in ownership, or with regard to property tax exemptions, as an employee of the state, a county, or a city and county, unless he or she is the holder of a valid assessment analyst certificate issued by the board. The bill would require the board to provide for the examination of applicants for a certificate and would authorize the board to contract with the Department of Human Resources to give the examinations. The bill would provide for an advanced certificate, pursuant to a course of study prescribed by, and on examination prepared by, the board. The bill would require prescribed annual training for certification, including advanced certification. Failure to complete training as required would be grounds for revocation. The bill would also authorize the board to issue temporary certificates and interim certificates under prescribed circumstances.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
 State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 674 of the Revenue and Taxation Code
- 2 is amended and renumbered to read:
- 3 ~~674.~~
- 4 680. (a) All contracts for the performance of appraisal work
- 5 for assessors by any person who is not an employee of the state,
- 6 any county, or any city shall be entered into only after at least two
- 7 competitive bids and shall be entered into either on a fixed fee
- 8 basis or on the basis of an hourly rate with a maximum dollar
- 9 amount.
- 10 (b) In addition to any provision in the Real Estate Appraisers’
- 11 Licensing and Certification Law (Part 3 (commencing with Section
- 12 11300) of Division 4 of the Business and Professions Code), a
- 13 contractor shall maintain the confidentiality of assessee information
- 14 and records as provided in Sections 408, 451, and 481 that is
- 15 obtained in performance of the contract.
- 16 (1) A request for information and records from an assessee shall
- 17 be made by the assessor. The assessor may authorize a contractor
- 18 to request additional information or records, if needed. However,
- 19 a contractor shall not request that information or records without
- 20 the written authorization of the assessor.

1 (2) A contractor shall not provide appraisal data in his or her  
2 possession to the assessor or a contractor of another county who  
3 is not a party to the contract. An assessor may provide that data to  
4 the assessor of another county as provided in subdivision (b) of  
5 Section 408.

6 (c) A contractor may not retain information contained in, or  
7 derived from, an assessee’s confidential information and records  
8 after the conclusion, termination, or nonrenewal of the contract.  
9 Within 90 days of the conclusion, termination, or nonrenewal of  
10 the contract, the contractor shall:

11 (1) Purge and return to the assessor any assessee records,  
12 whether originals, copies, or electronically stored, provided by the  
13 assessor or otherwise obtained from the assessee.

14 (2) Provide a written declaration to the assessor that the  
15 contractor has complied with this subdivision.

16 (d) All contracts entered into pursuant to subdivision (a) shall  
17 include a provision incorporating the requirements of subdivisions  
18 (b) and (c). This provision of the contract shall use language that  
19 is prescribed by the ~~State Board of Equalization~~ *board*.

20 (e) For purposes of this section, a “contractor” means any person  
21 who is not an employee of the state, any county, or any city who  
22 performs appraisal work pursuant to a contract with an assessor.

23 SEC. 2. Article 8.5 (commencing with Section 674) is added  
24 to Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation  
25 Code, to read:

26  
27 Article 8.5. Assessment Analyst Qualifications

28  
29 674. (a) A person shall not make decisions with regard to  
30 changes in ownership as an employee of the state, a county, or a  
31 city and county, unless he or she is the holder of a valid assessment  
32 analyst certificate issued by the board.

33 (b) A person shall not make decisions with regard to property  
34 tax exemptions as an employee of the state, a county, or a city and  
35 county, unless he or she is the holder of a valid assessment analyst  
36 certificate issued by the board.

37 (c) The board shall provide for the examination of applicants  
38 for an assessment analyst certificate and may contract with the  
39 Department of Human Resources to give the examinations.  
40 Examinations shall be prepared by the board with the advice and

1 assistance of a committee of five assessors selected by the  
2 California Assessors' Association for this purpose. No certificate  
3 shall be issued to any person who has not attained a passing grade  
4 in the examination and demonstrated to the board that he or she is  
5 competent to make change in ownership or exemption decisions,  
6 or both, as that competency is defined in regulations duly adopted  
7 by the board. However, any applicant for a certificate who is denied  
8 a certificate pursuant to this section shall have a right to a review  
9 of that denial in accordance with the Administrative Procedure  
10 Act (Chapter 5 (commencing with Section 11500) of Part 1 of  
11 Division 3 of Title 2 of the Government Code).

12 (d) Except for persons holding the office of assessor, this section  
13 does not apply to elected officials.

14 (e) The board shall not impose any charge upon a county or city  
15 and county or an applicant for an examination or certification under  
16 this section or for training conducted by the board under Section  
17 675.

18 675. (a) (1) In order to retain a valid certificate, every certified  
19 assessment analyst shall complete at least 24 hours of training  
20 conducted or approved by the board in each one-year period.

21 (2) Any training time in excess of the 24-hour minimum that is  
22 accumulated in any one year shall be carried over as credit for  
23 future training requirements, with a limit of three years in which  
24 the carryover time may be credited.

25 (3) Failure to complete training in accordance with this  
26 subdivision shall constitute grounds for revocation of a certificate.  
27 A proceeding to revoke shall be conducted in accordance with the  
28 Administrative Procedure Act (Chapter 5 (commencing with  
29 Section 11500) of Part 1 of Division 3 of Title 2 of the Government  
30 Code).

31 (4) Training shall include, but not be limited to, new  
32 developments in applicable case law, statutory law, and  
33 administrative rules.

34 (b) (1) The board shall issue an advanced assessment analyst  
35 certificate for an applicant that has held a certificate issued in  
36 accordance with Section 674 for at least three years and has done  
37 at least one of the following:

38 (A) Has successfully completed an advanced course of study  
39 prescribed pursuant to paragraph (2).

1 (B) Has passed an advanced level examination prepared pursuant  
2 to paragraph (2).

3 (2) The board, with the advice and assistance of five assessors  
4 selected by the California Assessors' Association, shall prescribe  
5 an advanced course of study and prepare the advanced level  
6 examination.

7 (3) In order to retain a valid advanced assessment analyst  
8 certificate, every holder shall complete at least 12 hours of training  
9 in each one-year period.

10 (4) Any training time for the advanced assessment analyst  
11 certificate that is in excess of the 12-hour minimum accumulated  
12 in any one year shall be carried over as a credit for future training  
13 requirements, with a limit of two years in which the carryover time  
14 may be credited.

15 (5) Failure to complete training in accordance with this  
16 subdivision shall constitute grounds for revocation of an advanced  
17 assessment analyst certificate. A proceeding to revoke shall be  
18 conducted in accordance with the Administrative Procedure Act  
19 (Chapter 5 (commencing with Section 11500) of Part 1 of Division  
20 3 of Title 2 of the Government Code).

21 (6) Training to retain the advanced assessment analyst certificate  
22 shall include, but not be limited to, new developments in applicable  
23 case law, statutory law, and administrative rules.

24 676. (a) At the time of certification, each applicant shall  
25 disclose, on forms provided by the board, his or her financial  
26 interest in any legal entity. Thereafter, the form shall be completed  
27 annually.

28 (b) If the applicant is also required to annually file with the Fair  
29 Political Practices Commission pursuant to Article 3 (commencing  
30 with Section 87300) of Chapter 7 of Title 9 of the Government  
31 Code, a duplicate of that filing shall meet the requirements of this  
32 section.

33 677. The board may issue a temporary certificate to a person  
34 who is newly employed by the state, a county, or a city and county  
35 in order to afford the person the opportunity to apply for and take  
36 an examination, the successful passage of which would qualify  
37 the person for a certificate pursuant to this article. The board shall  
38 not issue a temporary certificate for a duration that exceeds one  
39 year, unless the person has been duly elected or appointed to the

1 office of assessor. The board shall not renew a temporary  
2 certificate.

3 678. The board may issue an interim certificate to a person  
4 who is currently employed by the state, a county, or a city and  
5 county, and who is making change in ownership or exemption  
6 decisions in order to afford that person the opportunity to apply  
7 for and take an examination, the successful passage of which would  
8 qualify the person for a certificate pursuant to this article. The  
9 board shall not issue an interim certificate for a duration that  
10 exceeds four years, unless the person has been duly elected or  
11 appointed to the office of assessor. The board shall not renew an  
12 interim certificate.

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